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*Reasons and grounds for the necessitie, equa-
litie, and expediencie of an Excise, to
be granted upon the particulars
contained herein.*

I. **W**E would consider the necessitie of raising this Army for defence of our Religion and Liberties, and of contributing to the subsistence of our Army in Ireland.

II. The money granted by the Loan and Taxt, as also the moneys sent from England being exhausted by the Levie moneyes for foot and horse, and other provision knowne to some of the Counsell of Edinburgh, and may be seen in the particulars to any that shall desire to have satisfaction therein, inforsces a necessity of this Kingdome, for contributing to the maintenance of the Army; if the Kingdome of England by their extreme present straits, shall be disabled to provide timously and competently for them according to the treaty.

III. That in all other Kingdomes necessitate to maintaine armies; the way of Excise after the experience of all other waies, is judged and practised as the most equall, indifferent, solid and just way.

IV. That the Parliament in this Kingdome, in the yearre 1640. and the Convention of Estates in July last, being of the same judgement, with the consent of all the Burrowes of Scotland, gave power to the Committees of Estate, for the maintenance of the Armies, to lay on Excises upon all vi-
vers, and all other commodities.

V. That the Estates now Conveened again knowing from the severall Shires and Burghs of the Kingdome , that a new Loane or Taxt upon the same cropt, would be extreme heavie to all men, as well to Burgh as Land, and in speciall to the Commons of Edinburgh ; who are (to the regrate of the Committee of Estates) overburdened with the reking out of the Regiment appointed to goe out of Edinburgh) did conceive that an Excise would be far more welcome to them because it much easeth the frugal doth little touch the poore, and lieth most upon the rich and idle spenders superfluously upon their backs and bellies, and so favoureth vertue, and pu-nisheth vice.

VI. That the information spred, will appeare to be most false by the Roll after following ; whereby all bread, meal, fishes, all native Commodities necessary for the backe or belly are free, except ale and flesh : and that all wrought commodities of the crafts at home are free, and all wrought commodities ; as gloves, saddles, chaires, iron work, &c. imported from abroad to the ruine of the crafts and manifactories at home are to be Excised, which joyned with their freedom from the burden of a new Loan, otherwayes absolutely necessary, and offered by themselves, will be a far greater benefit to the Commons and Crafts, and to every person. And which at the time of the last Parliament they would have bought at a dearer rate, then paying one yeare a placke for a pint of ale.

VII. That seeing God every yeare in his providence, by scarcity and dearth of the victuall, may, and often doth raise the prices of drink and flesh ; and seeing the Lords of Coun-cell and Session, may, and often have altered the prices, and the Magistrates of Burghs every yeare almost doth the same : yea, oftentimes the Ostlers and Taverners at their owne hand, without any warrant from authority, or tumult of the people, doth lay on greater Excises : It is a strange hing to people to grudge at the laying on the same allanerly during

during one yeare for the maintenance of the Cause of God, who in his justice for this grudge, may by dearth lay it on for many yeares, or by the perishing of our Armies, and delivering us and our liberties into the hands of our adversaries, may make us slaves thereunto, and to worse tyrannies both over our souls and bodies.

VIII. That this Excise cometh not off the Merchants and sellers, but off the buyers and spenders: That the forraigne Commodities Excised being superfluous, comes off the rich, and not off the poore: That experience sheweth both, that the importers thereof have at their owne hand doubled this Excise, and that notwithstanding thereof, the trade of these superfluities dayly increased to the ruine of the substance of the Kingdome: That the fewer superfluities be imported, it is the better for the Commons, and the rest of the Kingdome; and the highnesse of their Rate, is many times the mother of frugality: That the exporting of all Commodities, except coale and salt, (which makes them stay and sell the cheaper at home) is free of Excise; and that for ale and flesh, and other Commodities Excised, wherein the Commons may seeme to have any common burden with the rest, it is evident by the Roll, that all in Countrey, or in Citie, payes alike according to the measure of their spending, and that the Nobleman and Gentleman, payes as much for the drinke which he breweth of his owne malt, in his owne house, for his owne private families use, as is paid in the Taverns: And such like for his owne kyne, and sheep, as is paid in the Markets, that the burden may bee every way equall, and lie rather upon the rich then upon the poore.

IX. That the strictest course that can be advised, will bee resolved upon, for the lifting of it up as exactly in every landward Parish, as in the Burghs; and that in such a way, as may be most beneficall unto the Publick, without being

consumed by the charges of Subcollectours : and whatsoeuer money is gotten thereby, is resolved to be no wayes sent out of the Kingdome, or applied to any private use, but to provide within the Countrey all manner of provisions to be sent unto the Army ; and forthat end, and during the time of extreme necessity allanerly.

X. That whereas some may feare the dangerousnesse of the preparative, and apprehend that it will never be removed: They would consider the like objection may be made against the Taxt or Loane, giving in of silver works, and all manner of contributions, and that as the Parliament and Convention gave onely warrant to lay it on for the maintenance of the Army, so they cannot bee presumed to be so disposed, as to desire the continuance of such a burden upon themselves on whom none can impose it or continue it, but themselves; and whether now it bee done or not, if any subsequent Parliament be presumed to be so disposed, the Objectours knowes as well that they may legally do it, as they know that none of the Estates now living and guiding the Kingdome, who have so heartily ventured their lives and fortunes to preserve the liberties of the Kingdome from slavery would ever condescend to it.

X I. We would seriously ponder that by our Covenant first and last we have sworne unto God to spend our lives and estates in this Cause of Religion , to preserve the Liberties of the Kirk and Kingdome , which mainly consists in the maintenance of the authoritie and dignitie of the supreme Judicatories thereof, and to promove by all lawfull meanes all such publick resolutions as by them should be found to conduce to so good a cause , and not to suffer our selves to be divided or withdrawne therefrom, or to cast in any let or impediment to hinder the same, especially seeing the impeders of a publick resolution of the Convention, which shall be taken with the consent of all the rest of the Kingdome, doth know

know what perjurie before God, shame before the world, breach of Treatie to our brethren, destruction to our selves, advantage to the aduersaries, and ruine to the caufe it would be, if we should suffer this Armie now on foot to dis-band or perish (which God forbid) for want of maintenance: As also how impossible it is for the publick faith, without a publick purse and stocke of credit, to finde provision for them, yet doe both stop this common way taken by all other Nations in the like cases, and thought upon onely here for the present necessity, and shewes no other clear way for their subsittance.



Here followeth the Roll of the particulars conceived least burthensome to beare Excise, but wherein there is nothing as yet determined.

I. s. d
oo oo c
oo oo c
For every pint of ale and small beare sold, to be paid by the Brewer or maker thereof, and to be allowed to him in the price thereof, or which any Housekeeper breweth for his own spending, to be paid by every such House-keeper--)

Beare or ale exported for provision of Ships is to pay no Excise.

For forraine imported beere every pint, _____ 00 01 c
For every pint of strong beere to be paid sicklike by the Brewer or House-keeper, _____ 00 00 c

For every pint of French wine already imported, or to be imported, to be paid by the first buyer thereof from the merchant or importer, whether for sale or for private use, and so after that rate for a greater or lesser quantity, _____ 00 02 0

Sicklike

Sicklike for every pint of Spanish wine,	oo 04 00
Which prices so to be paid by the retailers of wine shall be owed to them upon the sale thereof in the price.	
For every pint of strong water and Aqua vitæ made or sold within the Realme, to be paid by the maker or seller	{ oo .04 00
ereof,	
For every pound of Tobacco of all sorts, imported or to be imported, to be paid by the first buyer thereof from the	{ oo 06 00
erchant,	
For all manner of Oxen, Bulls, and Kine, to pay for the piece slaughtered, whether for sale or private use,	{ oo 01 00 00
Sicklike for all Stirkes slaughtered of two yeares old and neath,	{ oo 10 00
For swine, sheep, calfe, and goats the peece,	oo 06 00
For all lambs and kids the peece,	oo 03 00
For every elne of silke stufte of any kinde from five merks ten,	{ oo 08 00
For every elne of stufte above ten merks,	oo 13 04
For every elne of plush or panvelvet,	oo 04 00
For every elne of fatten plaine or wrought,	oo 18 00
For silver and gold lace or perline the Scottish ounce,	oo 13 04
For every elne of cloth of gold or silver,	oo 03 00 00
For every bever hat,	oo 10 00
For every halte bever,	oo 18 00
For every paire of silke stockings,	oo 18 00
For every elne of broad cloth of five or six quarters breadth imported, not exceeding seven pound the elne,	{ oo 06 00
And for the elne of cloth imported exceeding the same,	oo 12 00
For the elne of narrow cloth, serges, and other wisset or paire stuffs imported,	{ oo 03 00
For the elne of freezes and bailes of all sorts imported,	oo 02 00
For all imported cambricke, lawne, or holland cloth, for the value of every twenty shillings,	{ oo 01 00

All imported perline of threed or silke betwixt three and six pound for the elne, }
 } 12

For the elne betwixt six and twelve pound, and so forth }
 proportionably, } 01 04

For coale exported of twelve pound value. } 00 06

For salt exported of twelve pound value, } 00 03

All kinde of made worke brought home to pay for every twelve pound value, } 00 15

And all manner of worke made within the Kingdome to be free of all kind of excise.

And this to endure onely so long as the necessitie of the armie shall require, and at farthest but for this present yeare 1644. and that the prices of all vivers and others be regulate according to the lawes of the Countrey.

That what wines shal not be gotten sold by the merchant before the first of August, shall thereafter be free of excise.

